

4/18/2005



# ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts  
and Charter Schools

For Fiscal Year Ending  
June 30, 2005

☐

BUDGET 53A-19-101

May 15th, 2005

Date of Hearing

July 1st, 2005

Date of Adoption

☒

ACTUAL 53A-3-404

\_\_\_\_\_  
Last Date Budget Amended by Board

86 Pinnacle Canyon Academy

Entity

Roberta Hardy

July 13th, 2005

Prepared by

Date

rhardy@starband.net

email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

*Sane Kaganawa*  
Signature of Business Administrator:

July 18th, 2005

Date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Richard Tolley  
[richard.tolley@schools.utah.gov](mailto:richard.tolley@schools.utah.gov)
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

\_\_\_\_\_  
Date Received @ USOE

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				10,530
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments				
1700 Student Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	-	-	-	<b>10,530</b>

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy 10 GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand			30,000
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8135	Due from Other Funds			38,000
8140	Inventories			-
8150	Prepaid Expenditures			-
8190	Other Assets			-
<b>TOTAL ASSETS</b>		-		<b>68,000</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance			-
9510	Accounts Payable			32,000
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings			-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
<b>TOTAL LIABILITIES</b>		-		<b>32,000</b>
<b>9800 FUND BALANCES</b>				
9841	Reserved for Encumbrances and Commitments			-
9842	Reserved for Inventories			-
9845	Reserved for Prepaid Expenditures			-
9846	Reserved for Special Transportation			-
9847	Reserved for Tort Liability			-
9848	Reserved for Other			-
9851	Unreserved, Designated for Undistributed Reserve *			-
9852	Unreserved, Designated for Unrestricted Programs			-
9853	Unreserved, Designated for Employee Benefit Obligations			-
9854	Unreserved, Designated for Other			-
9859	Unreserved, Undesignated Fund Balance			-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		<b>32,000</b>

\* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated


Date Filed


# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy 10 GENERAL FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
<b>Minimum School Programs (From District Summary-Final)</b>					
<b>Regular Basic Programs</b>					
3010	Regular School Program K-12				763,367
3015	Necessary Existent Small Schools				
3020	Professional Staff				22,145
3025	Administrative Costs				1,915
<b>Restricted Basic Programs</b>					
3105	Special Education -- Add-On				164,119
3110	Special Education -- Self-Contained				63,278
3120	Extended Year Program -- Severely Disabled				
3125	Special Education -- State Programs				47,500
3155	Applied Technology -- Add-On				
3160	Applied Technology -- Set-Aside				
3230	Class Size Reduction (State Funds)				71,600
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		-	-	-	1,133,924
<b>Other Minimum School Programs</b>					
3211	Gifted and Talented				1,339
3212	Advanced Placement				
3213	Concurrent Enrollment				2,000
3215	At-Risk -- Regular Program				3,013
3218	At-Risk -- Homeless and Minority				
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant				26,309
3260	Local Discretionary Block Grant				13,727
3270	Interventions for Student Success Block Grant				7,366
3405	Social Security and Retirement				171,372
3415	Pupil Transportation				
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program				5,209
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement				19,000
3522	Job Enhancement				
3867	Charter School Local Replacement				436,165
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		-	-	-	1,819,424
Less Basic Local Levy					
<b>TOTAL STATE SUPPORT AMOUNT *</b>		-	-	-	1,819,424
<b>Other State Sources</b>					
3700	Other Revenues From State Sources (Non-MSP)				
3710	Driver Education (Behind-the-Wheel)				
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills				
3900	Revenues From Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>		-	-	-	1,819,424

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy 10 GENERAL FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal				
4500	Restricted Federal Through State				185,000
4520	Programs for the Disabled (IDEA)				
4530	Applied Technology Education				
4600	Other Restricted Federal Through State				55,000
4700	Federal Received Through Other Agencies				
4800	No Child Left Behind (NCLB)				35,000
4810	Federal Forest Service (in Lieu of Tax)				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		-	-	-	255,000
<b>TOTAL REVENUES, 10 GENERAL FUND</b>		-	-	-	2,084,954

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## EXPENDITURES

<b>1000 INSTRUCTION</b>				
131 Salaries - Teachers				639,875
132 Salaries - Substitute Teachers				4,000
181 Salaries - Teacher Aides and Paraprofessionals				77,580
100 Salaries - All Other				
Total Salaries (100)	-	-	-	721,455
210 Retirement				21,644
220 Social Security				48,895
240 Insurance (Health/Dental/Life)				228,000
200 Other Benefits				56,966
Total Benefits (200)	-	-	-	353,506
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				60,000
641 Textbooks				34,000
Total Supplies (600)	-	-	-	94,000
700 Property (Instructional Equipment)				20,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL INSTRUCTION (1000)</b>	-	-	-	<b>1,188,960</b>
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141 Salaries - Attendance and Social Work Personnel	-			13,260
142 Salaries - Guidance Personnel				
143 Salaries - Health Services Personnel				6,000
144 Salaries - Psychological Personnel				40,000
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other				
Total Salaries (100)	-	-	-	59,260
210 Retirement				400
220 Social Security				862
240 Insurance (Health/Dental/Life)				2,500
200 Other Benefits				
Total Benefits (200)	-	-	-	3,762
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property	-			
800 Other Objects	-			
810 Dues and Fees	-			
Total Other Objects (800)	-	-	-	-
<b>TOTAL STUDENTS (2100)</b>	-	-	-	<b>63,022</b>

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy 10 GENERAL FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	-	-	-	-
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>	-	-	-	-
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration				
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>	-	-	-	-

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy 10 GENERAL FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants				53,000
152	Salaries - Secretarial and Clerical				19,760
100	Salaries - All Other				53,000
	Total Salaries (100)	-	-	-	125,760
210	Retirement				2,183
220	Social Security				4,729
240	Insurance (Health/Dental/Life)				24,000
200	Other Benefits				
	Total Benefits (200)	-	-	-	30,912
300	Purchased Professional and Technical Services				32,000
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				30,000
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	30,000
	<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>	-	-	-	<b>218,672</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees	-			
	Total Other Objects (800)	-	-	-	-
	<b>TOTAL CENTRAL (2500)</b>	-	-	-	-
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance				18,000
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	18,000
210	Retirement				540
220	Social Security				1,170
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	1,710
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				312,000
800	Other Objects				101,000
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	101,000
	<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	-	-	-	<b>432,710</b>



# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy 10 GENERAL FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
172	Salaries - Bus Drivers				
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
600	Other Supplies				
	Total Supplies (600)	-	-	-	-
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		-	-	-	-

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy 10 GENERAL FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>2900 OTHER SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
800 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SUPPORT (2900)</b>	-	-	-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>	-	-	-	<b>714,404</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>				
830 Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>	-	-	-	<b>1,903,364</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

# ANNUAL FINANCIAL REPORT

7/18/2005

88 Pinnacle Canyon Academy 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	10,530
3000 Total State	-	-	-	1,819,424
4000 Total Federal	-	-	-	255,000
<b>TOTAL REVENUES</b>	-	-	-	<b>2,084,954</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	924,475
200 Employee Benefits	-	-	-	389,889
300 Purchased Professional and Technical Services	-	-	-	32,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	94,000
700 Property	-	-	-	332,000
800 Other Objects	-	-	-	131,000
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>1,903,364</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	<b>181,590</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	<b>181,590</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	<b>181,590</b>

<b>Explanation (5900 and Adjustment to Beginning Fund Balance)</b>				

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy 23 NON K-12 PROGRAMS FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8135	Due from Other Funds			-
8140	Inventories			-
8150	Prepaid Expenditures			-
8190	Other Assets			-
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings			-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9841	Reserved for Encumbrances and Commitments			-
9845	Reserved for Prepaid Expenditures			-
9848	Reserved for Other			-
9852	Unreserved, Designated for Unrestricted Programs			-
9853	Unreserved, Designated for Employee Benefit Obligations			-
9854	Unreserved, Designated for Other			-
9859	Unreserved, Undesignated Fund Balance			-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy</b> <b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL</b> <b>FY 2004</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2005</b>	<b>ACTUAL</b> <b>FY 2005</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2006</b>
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100	Property Taxes	-	-	-
1200	Local Governmental Units Other Than LEAs			
1310	Tuition from Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees			
1500	Earnings on Investments			
1800	Community Services Activities			
1900	Other Revenues From Local Sources			
1940	Textbooks (Sales and Rentals)			
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		-	-	-
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115	Preschool-Handicapped			
3209	Adult High School			
3210	Adult Basic Skills			
3405	Social Security and Retirement			
3900	Revenues from Other State Agencies			
<b>TOTAL REVENUES FROM STATE SOURCES</b>		-	-	-
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522	Preschool			
4580	Adult Education			
4900	Other Revenues From Federal Sources			
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		-	-	-
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>		-	-	-

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy</b> <b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL</b> <b>FY 2004</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2005</b>	<b>ACTUAL</b> <b>FY 2005</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2006</b>
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## EXPENDITURES

<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>				
<b>3200 OTHER SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SERVICES (3200)</b>	-	-	-	-
<b>3300 COMMUNITY SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	-	-	-	-
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	-	-	-	-

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy</b> <b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL</b> <b>FY 2004</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2005</b>	<b>ACTUAL</b> <b>FY 2005</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2006</b>
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## SUMMARY - 23 NON K-12 PROGRAMS FUND

<b>REVENUES BY SOURCE</b>					
1000	Total Local	0	0	0	0
3000	Total State	-	-	-	-
4000	Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>		-	-	-	-
<b>EXPENDITURES BY OBJECT</b>					
100	Salaries	0	0	0	0
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	-	-	-
600	Supplies	-	-	-	-
700	Property	-	-	-	-
800	Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>		-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>					
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>					
<b>FUND BALANCE - ENDING</b>		-	-	-	-

<b>Explanation (5900 and Adjustment to Beginning Fund Balance)</b>

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy 31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8190	Other Assets			-
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9843	Reserved for Debt Service			-
9854	Designated for Other			-
9859	Unreserved, Undesignated Fund Balance			-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-



# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy</b>				
<b>31 DEBT SERVICE FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	-	-	-	-
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	-	-	-	-
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation	-			
<b>TOTAL REVENUES FROM STATE SOURCES</b>	-	-	-	-
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	-	-	-	-

## EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest				
840 Redemption of Principal				
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures				
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	0	0	0	0

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)	

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy 32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8190	Other Assets			-
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings			-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9844	Reserved for Commitments			-
9854	Unreserved, Designated for Other			-
9855	Unreserved, Designated for Building Reserve			-
9859	Unreserved, Undesignated Fund Balance			-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2005
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	0	0	0	0
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>32 CAPITAL PROJECTS FUND</b>	<b>FY 2004</b>	<b>BUDGET</b>	<b>FY 2005</b>	<b>BUDGET</b>
			<b>FY 2006</b>	<b>FY 2006</b>

## EXPENDITURES

<b>.0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2700 STUDENT TRANSPORTATION (10% of Basic)</b>				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy 32 CAPITAL PROJECTS FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>		0	0	0	0
<b>5000 DEBT SERVICES (10% of Basic)</b>					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
<b>TOTAL DEBT SERVICE (5000)</b>		0	0	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>		0	0	0	0
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
460	Construction and Remodeling				
	Total Property (400)	0	0	0	0
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements				
720	Buildings				
731	Machinery				
732	School Buses				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>		0	0	0	0
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		0	0	0	0

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy</b> <b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL</b> <b>FY 2004</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2005</b>	<b>ACTUAL</b> <b>FY 2006</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2006</b>
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## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - 32 CAPITAL PROJECTS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

86 Pinnacle Canyon Academy 40 BUILDING RESERVE FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8190	Other Assets			-
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings			-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9844	Reserved for Commitments			-
9854	Unreserved, Designated for Other			-
9855	Unreserved, Designated for Building Reserve			-
9859	Unreserved, Undesignated Fund Balance			-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-

ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	0	0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
<b>TOTAL REVENUES, STATE SOURCES</b>	0	0	0	0
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>	0	0	0	0

EXPENDITURES

<b>4000 FACILITIES ACQUISITION AND CONSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
<b>Total Benefits (200)</b>	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>	0	0	0	0

OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-



TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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**SUMMARY - 40 BUILDING RESERVE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

\_\_\_\_\_ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2005
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1610 Sales to Students				
1620 Sales to Adults				
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	0	0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3770 School Lunch				60,000
<b>TOTAL REVENUES, STATE SOURCES</b>	0	0	0	60,000
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement				40,000
4572 Lunch Reimbursement (Free and Reduced Meals)				
4573 Special Milk Reimbursement				2,000
4574 Breakfast Reimbursement				2,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	0	0	0	44,000
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	0	0	0	104,000

## EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>				
100 Salaries				25,597
210 Retirement				768
220 Social Security				1,664
240 Insurance (Health/Dental/Life)				12,000
200 Other Benefits				
Total Benefits (200)	0	0	0	14,432
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Non-Food Supplies				10,000
630 Food				40,000
Total Supplies (600)	0	0	0	50,000
700 Property				
780 Depreciation - Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	0	0	0	90,029

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	60,000
4000 Total Federal	-	-	-	44,000
<b>TOTAL REVENUES</b>	-	-	-	<b>104,000</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	25,597
200 Employee Benefits	-	-	-	14,432
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	50,000
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENSES/EXPENDITURES</b>	-	-	-	<b>90,029</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	-	-	-	<b>13,971</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	-	-	-	<b>13,971</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	-	-	-	<b>13,971</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8135	Due from Other Funds			-
8140	Inventories			-
8150	Prepaid Expenditures / Expenses			-
8190	Other Current Assets			-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			-
8300	Other Assets - Enterprise Funds			-
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings			-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Current Liabilities			-
9600	Long-term Liabilities - Enterprise Funds			-
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 NET ASSETS / FUND BALANCES</b>				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other			-
9859	Unreserved, Undesignated Fund Balance			-
<b>TOTAL NET ASSETS / FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		-		-

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

7/18/2005

86 Pinnacle Canyon Academy OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - OTHER FUNDS

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENSES / EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	-	-	-	-
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

7/18/2005

<b>86 Pinnacle Canyon Academy SUMMARY - ALL FUNDS</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>REVENUES BY SOURCE</b>					
1000	Total Local	-	-	-	10,530
3000	Total State	-	-	-	1,879,424
4000	Total Federal	-	-	-	299,000
<b>TOTAL REVENUES</b>		-	-	-	<b>2,188,954</b>
<b>EXPENDITURES BY OBJECT</b>					
100	Salaries	-	-	-	950,072
200	Employee Benefits	-	-	-	404,321
300	Purchased Professional and Technical Services	-	-	-	32,000
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	-	-	-
600	Supplies	-	-	-	144,000
700	Property	-	-	-	332,000
800	Other Objects	-	-	-	131,000
<b>TOTAL EXPENDITURES</b>		-	-	-	<b>1,993,393</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		-	-	-	<b>195,561</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		-	-	-	<b>195,561</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		-	-	-	-
<b>Adjustments to Beginning Fund Balance</b>		-	-	-	-
<b>FUND BALANCE - ENDING</b>		-	-	-	<b>195,561</b>

EOF